

Amendments to the Abstract

On page 22, Abstract of the Disclosure, please amend the paragraph as follows:

A method ~~and system~~ for dynamic management of Transmission Control Protocol (TCP) reassembly buffers in hardware (e.g., in a TCP/IP offload engine (TOE)). The method comprises: providing a plurality of data blocks and an indirect list; pointing, via entries in the indirect list, to allocated data blocks in the plurality of data blocks that currently store incoming data; if a free data block in the plurality of data blocks is required for the storage of incoming data, allocating the free data block for storing incoming data; and, if an allocated data block in the plurality of data blocks is no longer needed for storing incoming data, deallocating the allocated data block such that the deallocated data block becomes a free data block.